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राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा अधिसूचनाएं।

FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, April 01, 2023

S.O.04 .-In exercise of the powers conferred by section 128 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby makes the following further amendments in this department's notification No. F,12(46)FD/TAX/2017-Pt-III-153, dated the 29th December, 2017, namely: —

In the said notification, after the sixth proviso, the following proviso shall be inserted, namely: -

"Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of state tax payable in the said return is nil, for the registered persons who fail to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March 2019 or for the Financial years from 2019-20 to 2021-22 by the due date but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023.".

[F.12(11)FD/Tax/2023-01]
By Order of the Governor,

Namrata Vrishni,
Joint Secretary to the Government.

Government Central Press, Jaipur.